

Memorandum

Date: May 10, 2010

To: Office of Inspections

From: **DEPARTMENT OF CALIFORNIA HIGHWAY PATROL**
Border Division

File No.: 601.9857.16472

Subject: EL CENTRO AREA'S RESPONSE TO FISCAL CONTROLS INSPECTION

Attached is El Centro Area's Exceptions response to the Fiscal Controls Inspection recently conducted by Departmental personnel.

The Area commander has closely reviewed the findings and recommendations contained within the final report and concurs with the evaluator's findings.

I concur with the commander's actions in this matter and am satisfied with the report's findings.



G. A. DOMINGUEZ, Chief

Attachments

cc: El Centro Area

Safety, Service, and Security



STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

INSPECTION PROGRAM

Chapter 4
Fiscal Controls

| | | |
|---|---------------------|---------------------|
| Command: El Centro | Division: Border | Number: 625 |
| Evaluated by: Lieutenant M. T. Shaffer | | Date: 03/08/2010 |
| Assisted by: Office Supervisor R. Graham | | Date: 03/08/2010 |

INSTRUCTIONS: Answer individual items with "Yes" or "No" answers, or fill in the blanks as indicated. Any discrepancies with policy, applicable legal statutes, or deficiencies noted in the inspections shall be commented on via the "Remarks" section. Additionally, such discrepancies and/or deficiencies shall be documented on an Exceptions Document and addressed to the next level of command. Furthermore, the memorandum shall include any follow-up and/or corrective action(s) taken. If this form is used as a Follow-up Inspection, the "Follow-up Inspection" box shall be marked and only deficient items need to be re-inspected.

| | | | | |
|--|---|---|---|---|
| TYPE OF INSPECTION <input type="checkbox"/> Division Level <input checked="" type="checkbox"/> Command Level <input type="checkbox"/> Office of Inspections <input type="checkbox"/> Voluntary Self-Inspection | | Lead Inspector's Signature:  | | |
| Follow-up Required: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Follow-Up Inspection | | Commander's Signature:  | Date: 5/3/10 | |
| For applicable policies, refer to State Administrative Manual (SAM), HPM 11.1, Chapter 4, and HPM 11.2, Chapter 2. | | | | |
| Note: A "Yes" response indicates full compliance with policy. If a "No" or "N/A" box is checked, the "Remarks" section shall be utilized for explanation. | | | | |
| 1. Is management actively involved in reviewing and approving paperwork related to receiving and preparing collections? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A | Remarks: |
| 2. Does the command have Standard Operating Procedures (SOP) to provide necessary guidelines for overall management and accountability of receiving and preparing collections? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No | <input type="checkbox"/> N/A | Remarks: Area personnel utilize HPM 11.1, Chapter 4, and HPM 11.2, Chapter 2. |
| 3. Does the command have adequate separation of duties for collections received? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A | Remarks: |
| 4. Does the command have adequate separation of duties for the cash receipt process? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A | Remarks: Exceptions occur when there is overlap due to a lack of personnel. |
| 5. Is access to the safe and/or vault appropriately restricted? | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input checked="" type="checkbox"/> N/A | Remarks: |
| 6. Does a record exist which identifies who has access to the safe and/or vault and when changes in access occur? | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input checked="" type="checkbox"/> N/A | Remarks: |
| 7. Was the lock combination changed when an excess number of employees were aware of the combination, transferred out of the Area, or no longer required access? | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input checked="" type="checkbox"/> N/A | Remarks: |
| 8. Is the safe securely anchored to the building? | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input checked="" type="checkbox"/> N/A | Remarks: |
| 9. Are weekly transmittal reports prepared in accordance with departmental policy? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A | Remarks: |
| 10. Is the weekly transmittal report(s) submitted to Fiscal Management Section (FMS) within five working days following the week covered by the report? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A | Remarks: |

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| 11. Does the command submit the following forms with the weekly transmittal when applicable? (1) CHP 265, Sale of Discarded Tires/Junk Batteries/Used Rotors. (2) CHP 36, Evidence/Property Receipt/Report (Unclaimed Property). (3) STD 634, Absence and Additional Time Worked Report, for jury duty. (4) CHP 221, Malicious Damage Report. (5) CHP 464, Traffic Control Cost Estimate – Advance Deposit. (6) Civil subpoena. | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A | Remarks: With one exception, the Area has not sent the CHP 634 for incidents where Area personnel attended jury duty. |
| 12. Is a memorandum for cash shortages prepared if necessary? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A | Remarks: |
| 13. Does the command ensure the information written on the counter receipt is complete and legible? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A | Remarks: |
| 14. Was a counter receipt issued for each witness fee deposit received? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A | Remarks: |
| 15. Was a counter receipt issued for each movie, wide-load, and special event detail(s)? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A | Remarks: |
| 16. Was a counter receipt issued for each sale, including the sale of discarded tires, junk batteries, used rotors, and other cash received? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A | Remarks: |
| 17. Is sales tax added to items that are not for resale? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A | Remarks: |
| 18. Are all counter receipts pre-numbered and issued in numerical sequence? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A | Remarks: |
| 19. Were transfers of counter receipt books/certificates between field commands reported on a CHP 266A, Credit Memo - Non- Equipment? | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input checked="" type="checkbox"/> N/A | Remarks: |
| 20. Is the STD 439, Disbursement Voucher, properly authorized and completed to support expenditure? | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input checked="" type="checkbox"/> N/A | Remarks: |
| 21. Are the CHP 264, Petty Cash Replenishment Requests, completed at least monthly if over \$10.00, quarterly if under \$10.00, and on June 30 of each fiscal year? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A | Remarks: |
| 22. Is the CHP 264 properly authorized? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A | Remarks: |
| 23. Does the total amount of cash, receipts on hand, and receipts in transit equal the total of petty cash and change funds? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A | Remarks: |
| 24. Is there documentation to support periodic reviews of petty cash and change funds performed by the commander or designated person? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A | Remarks: Yes performed on a quarterly basis. |
| 25. Are overages and shortages of the petty cash funds reported to Fiscal Management Section? | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input checked="" type="checkbox"/> N/A | Remarks: Area hasn't had any such occurrence. |

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| 26. Were change funds used to cash checks, money orders or cashier/travelers checks? | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input checked="" type="checkbox"/> N/A | Remarks: |
| 27. Are change funds over \$100 and petty cash funds over \$200 kept in a safe, vault, or money chest adequate to safeguard cash? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A | Remarks: Kept in money chest. |
| 28. Are all petty cash purchases under \$50? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A | Remarks: |
| 29. Is petty cash used to purchase prohibited items? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No | <input type="checkbox"/> N/A | Remarks: |
| 30. Did the command circumvent the dollar limitation by splitting the purchase? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No | <input type="checkbox"/> N/A | Remarks: |
| 31. Is a petty cash custodian designated by the commander? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A | Remarks: |

COMMAND INSPECTION PROGRAM
EXCEPTIONS DOCUMENT

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| Command: EL Centro | Division: Border | Chapter: Chapter 4 |
| Inspected by: Lieutenant M. T. Shaffer | | Date: 03/08/2010 |

INSTRUCTIONS: This document shall be typed. Check appropriate boxes as necessary, or fill in the blanks as indicated. Enter the chapter number of the inspection in the Chapter Inspection number. Under "Forward to:" enter the next level of command where the document shall be routed to and its due date. This document shall be utilized to document innovative practices, suggestions for statewide improvement, identified deficiencies, corrective action plans. A CHP 51 Memorandum may be used if additional space is required.

| | | | |
|--|-------------|--|--|
| TYPE OF INSPECTION <input type="checkbox"/> Division Level <input checked="" type="checkbox"/> Command Level <input type="checkbox"/> Executive Office Level | | Total hours expended on the inspection: 3 hours | <input checked="" type="checkbox"/> Corrective Action Plan Included <input type="checkbox"/> Attachments Included |
| Follow-up Required: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | Forward to: | | |
| Due Date: | | | |
| Chapter Inspection: | | | |
| Inspector's Comments Regarding Innovative Practices: | | | |

None

Command Suggestions for Statewide Improvement:

None

Inspector's Findings:

The Area is in compliance with the policy and procedures as described in HPM 11.1, Chapter 4 and HPM 11.2, Chapter 2, with one exception. Previously, STD 634's were not attached to the weekly transmittals. Area is now aware and will now ensure compliance.

Commander's Response: ☒ Concur or ☐ Do Not Concur (Do Not Concur shall document basis for response)

The Clerical Supervisor, and personnel are doing an outstanding job in the management of the Area's fiscal controls.

Inspector's Comments: Shall address non concurrence by commander (e.g., findings revised, findings unchanged, etc.)

The clerical unit and the Clerical Supervisor are highly efficient and take extraordinary steps to ensure all policies and procedures are followed for the proper handling of all weekly transmittals, receipts, cash box and petty cash. The one exception regarding handling of the STD 634s was an aberration and has been corrected.

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|---------------------------------|
| Required Action |
| Corrective Action Plan/Timeline |

There is no further action required. The Clerical Supervisor is fully aware of the policy and has implemented the appropriate steps to ensure compliance.

| | | |
|---|---|--------------------|
| <input type="checkbox"/> Employee would like to discuss this report with the reviewer. (See HPM 9.1, Chapter 8 for appeal procedures.) | COMMANDER'S SIGNATURE  | DATE 05/03/2010 |
| | INSPECTOR'S SIGNATURE  | DATE 05/03/2010 |
| <input type="checkbox"/> Reviewer discussed this report with employee <input type="checkbox"/> Concur <input type="checkbox"/> Do not concur | REVIEWER'S SIGNATURE  | DATE 5/13/10 |